

**PAKISTAN CUSTOMS TARIFF**

**Chapter 98  
(SERVICES)**

Heading	Description	FED
<b>98.01</b>	<b>Services provided or rendered by hotels, restaurants, marriage halls, lawns, clubs and caterers.</b>	<b>16% of the charges</b>
9801.1000	Services provided or rendered by hotels	
9801.2000	Services provided or rendered by restaurants	
9801.3000	Services provided or rendered by marriage halls and lawns	
9801.4000	Services provided or rendered by clubs	
9801.5000	Services provided or rendered by caterers, suppliers of food and drinks	
9801.6000	Ancillary services provided or rendered by hotels, restaurants, marriage halls, lawns, caterers	
9801.7000	Services provided or rendered by messes and hostels	
9801.9000	Other	
<b>98.02</b>	<b>Advertisements.</b>	<b>16% of the charges</b>
9802.1000	Advertisement on T.V.	
9802.2000	Advertisement on radio	
9802.3000	Advertisement on closed circuit T.V.	
9802.4000	Advertisement in newspapers and periodicals	
9802.5000	Advertisement on cable T.V network	
9802.9000	Other	
<b>98.03</b>	<b>Facilities for travel.</b>	<b>16% of the charges</b>
9803.1000	Travel by air of passengers within the territorial jurisdiction of Pakistan.	
9803.1100	Travel by air of passengers embarking on international journey from Pakistan	
9803.2000	Domestic travel by train	
9803.2100	International travel by train	
9803.9000	Other	
<b>98.04</b>	<b>Services provided or rendered for inland carriage of goods.</b>	<b>16% of the charges</b>
9804.1000	Carriage of goods by air	
9804.2000	Carriage of goods by train	
9804.9000	Other	
<b>98.05</b>	<b>Services provided or rendered by persons authorized to transact business on behalf of others.</b>	<b>16% of the charges</b>
9805.1000	Shipping agents	
9805.2000	Stevedores	
9805.2100	Ship management service	
9805.3000	Freight forwarding agents	
9805.4000	Customs agents	
9805.5000	Travel agents	
9805.5100	Tour operators	
9805.6000	Recruiting agents	
9805.7000	Advertising agents	
9805.8000	Ship chandlers	
9805.9000	Share transfer agent	
9805.9100	Sponsorship services	
9805.9200	Business support services	
9805.9090	Other	
<b>9807.0000</b>	<b>Services provided or rendered by property developers and promoters.</b>	<b>16% of the charges</b>
<b>9808.0000</b>	<b>Courier services.</b>	<b>16% of the charges</b>
<b>9809.0000</b>	<b>Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.</b>	<b>16% of the charges</b>
<b>9810.0000</b>	<b>Services provided or rendered for personal care by beauty parlours/clinics, slimming clinics and others.</b>	<b>16% of the charges</b>
<b>9811.0000</b>	<b>Services provided or rendered by laundries, dry cleaners.</b>	<b>16% of the charges</b>

**PAKISTAN CUSTOMS TARIFF**

Heading	Description	FED
<b>98.12</b>	<b>Telecommunication services.</b>	<b>16% of the charges</b>
9812.1000	Telephone services	
9812.1100	Fixed line voice telephone service	
9812.1200	Wireless telephone	
9812.1210	Cellular telephone	
9812.1220	Wireless Local Loop telephone	
9812.1300	Video telephone	
9812.1400	Payphone cards	
9812.1500	Pre-paid calling cards	
9812.1600	Voice mail service	
9812.1700	Messaging service	
9812.1710	Short Message service (SMS)	
9812.1720	Multimedia message service (MMS)	
9812.1910	Shifting of telephone connection	
9812.1920	Installation of telephone extension	
9812.1930	Provision of telephone extension	
9812.1940	Changing of telephone connection	
9812.1950	Conversion of NWD connection to non NWD or vice versa	
9812.1960	Cost of telephone set	
9812.1970	Restoration of telephone connection	
9812.1990	Others	
9812.2000	Bandwidth services	
9812.2100	Copper line based	
9812.2200	Fibre-optic based	
9812.2300	Co-axial cable based	
9812.2400	Microwave based	
9812.2500	Satellite based	
9812.2900	Others	
9812.3000	Telegraph	
9812.4000	Telex	
9812.5000	Telefax	
9812.5010	Store and forward fax services	
9812.5090	Others	
9812.6000	Internet services	
9812.6100	Internet services including e-mail services	
9812.6110	Dial-up internet services	
9812.6120	Broadband services for DSL connection	
9812.6121	Copper line based	
9812.6122	Fibre-optic based	
9812.6123	Co-axial cable based	
9812.6124	Wireless based	
9812.6125	Satellite based	
9812.6129	Others	
9812.6130	Internet/e-mail/Data/SMS/MMS services on WLL networks	
9812.6140	Internet/e-mail/Data/SMS/MMS services on cellular mobile networks	
9812.6190	Others	
9812.6200	Data Communication Network services (DCNS)	
9812.6210	Copper Line based	
9812.6220	Co-axial cable based	
9812.6230	Fibre-optic based	
9812.6240	Wireless/Radio based	
9812.6250	Satellite based	
9812.6290	Others	
9812.6300	Value added data services	
9812.6310	Virtual private Network service (VPN)	
9812.6320	Digital Signature service	
9812.6390	Others	
9812.9000	Audiotext services	
9812.9100	Teletext services	
9812.9200	Trunk radio services	
9812.9300	Paging services	
9812.9400	Voice paging services	
9812.9410	Radio paging services	
9812.9490	Vehicle tracking services.	
9812.9500	Burglar alarm services.	
9812.9090	Others	

ST=Sales Tax SFED = Special Federal Excise Duty, FED= Federal Excise Duty, WHT=Withholding Tax, FTA=Free Trade Agreement PTA= Preferential Trade Agreement MOP=Margin of Preference , LK= Sri Lanka, MY = Malaysia, MAU= Mauritius, IR= Iran, CN=China, EHP= Early Harvest Programme

**PAKISTAN CUSTOMS TARIFF**

Heading	Description	FED
<b>98.13</b>	<b>Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services.</b>	<b>16% of the charges</b>
9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer.	
9813.1100	Goods insurance	
9813.1200	Fire insurance	
9813.1300	Theft insurance	
9813.1400	Marine insurance	
9813.1500	Life insurance	
9813.1600	Other insurance	
9813.2000	Services provided or rendered in respect of advances and loans	
9813.3000	Services provided or rendered in respect of leasing.	
9813.3010	Financial leasing	
9813.3020	Commodity or equipment leasing	
9813.3030	Hire-purchase leasing	
9813.3090	Other	
9813.3900	Services provided or rendered in respect of musharika financing	
9813.4000	Services provided or rendered by banking companies in relation to:	
9813.4100	Guarantee	
9813.4200	Brokerage	
9813.4300	Letter of credit	
9813.4400	Issuance of pay order and demand draft	
9813.4500	Bill of exchange	
9813.4600	Transfer of money including telegraphic transfer, mail transfer and electronic transfer	
9813.4700	Bank guarantee	
9813.4800	Bill discounting commission	
9813.4900	Safe deposit lockers	
9813.4910	Safe vaults	
9813.5000	Issuance, processing and operation of credit and debit cards	
9813.6000	Commission and brokerage of foreign exchange dealings.	
9813.7000	Automated Teller Machine operations, maintenance and management.	
9813.8000	Service provided as banker to an issue	
9813.8100	Other	
9813.9000	Service provided or rendered by a foreign exchange dealer or exchange company or money changer	
<b>98.14</b>	<b>Services provided or rendered by architects, town planners, contractors, property developers or promoters, interior decorators.</b>	<b>16% of the charges</b>
9814.1000	Architects or town planners	
9814.2000	Contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works	
9814.3000	Property developers or promoters	
9814.4000	Landscape designers	
9814.9000	Other	
<b>98.15</b>	<b>Services provided or rendered by professionals and consultants etc.</b>	<b>16% of the charges</b>
9815.1000	Medical practitioners and consultants	
9815.2000	Legal practitioners and consultants	
9815.3000	Accountants and auditors	
9815.4000	Management consultants	
9815.5000	Technical, scientific, engineering consultants	
9815.6000	Software or IT based system development consultants	
9815.9000	Other consultants	
<b>9816.0000</b>	<b>Services provided or rendered by pathological laboratories.</b>	<b>16% of the charges</b>

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Heading	Description	FED
<b>98.17</b> 9817.1000 9817.2000 9817.3000 9817.4000 9817.9000	<b>Services provided or rendered by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.</b> Scientific laboratories Mechanical laboratories Chemical laboratories Electrical or electronic laboratories Other such laboratories	<b>16% of the charges</b>
<b>98.18</b> 9818.1000 9818.2000 9818.3000 9818.9000	<b>Services provided or rendered by specialized agencies.</b> Security agency Credit rating agency Market research agency Other such agencies	<b>16% of the charges</b>
<b>98.19</b> 9819.1000 9819.1100 9819.1200 9819.1300 9819.1400 9819.2000 9819.3000 9819.4000 9819.5000 9819.6000 9819.7000 9819.8000 9819.9000 9819.9100 9819.9200 9819.9300 9819.9400 9819.9500 9819.9090	<b>Services provided or rendered by specified persons or businesses.</b> Stockbrokers Under writers Indenters Commission agents Packers Money exchanger Rent a car Prize bond dealers Surveyors Designers Outdoor photographer Art painter Cable TV operators Auctioneers Public relations services Management consultants Technical testing and analysis service Service provided by a registrar to an issue Others	<b>16% of the charges</b>
<b>98.20</b> 9820.1000 9820.2000 9820.3000 9820.4000 9820.9000	<b>Services provided or rendered by specialized workshops or undertakings.</b> Auto-workshops Workshops for industrial machinery construction and earth-moving machinery or other special purpose machinery etc. Workshops for electric or electronic equipments or appliances etc. including computer hardware Car washing or similar service stations. Other workshops	<b>16% of the charges</b>
<b>98.21</b> 9821.1000 9821.2000 9821.3000 9821.4000 9821.5000 9821.9000	<b>Services provided or rendered in specified fields.</b> Healthcare centres, gyms or physical fitness centres etc. Indoor sports and games centres Baby care centres Body massage centres Pedicure centres Similar other centers	<b>16% of the charges</b>
<b>98.22</b> 9822.1000 9822.2000 9822.3000 9822.4000 9822.9000	<b>Services provided or rendered for specified purposes.</b> Fumigation services Maintenance or cleaning services Janitorial services Dredging or desilting services Other similar services	<b>16% of the charges</b>
<b>9823.0000</b>	<b>Franchise services</b>	<b>16% of the charges</b>
<b>9824.0000</b>	<b>Construction services</b>	<b>16% of the charges</b>

# PAKISTAN CUSTOMS TARIFF

## Chapter 99

### SPECIAL CLASSIFICATION PROVISIONS

**Notes.**

1. The provisions of this Chapter are not subject to the rule of specificity in General Interpretative Rule 3(a) and have over-riding effect on classifications made under Chapters 1 to 97.
2. Classification in Chapter 99 is subject to,-
  - (i) determination of eight digit classification under a tariff item in chapter 1 to 97;
  - (ii) determination of four digit classification under chapter 99 and fulfillment of conditions mentioned in the Chapter, Sub-chapters, Headings; and
  - (iii) such other conditions, limitations and restrictions as Federal Board of Revenue or the Federal Government may impose from time to time.
3. In case of sale or disposal of goods in violation of the prescribed condition, limitation or restriction, duty shall be recovered at the rates specified in Chapter 1 to 97 without prejudice to any other action required under the Customs Act, 1969.

### SUB-CHAPTER -I

#### IMPORTS BY PRIVILEGED PERSONS, ORGANIZATIONS, AND OTHER DIGNITARIES.

**Note.**

1. For the purpose of sub-chapter 1, the following conditions shall apply:
  - (i) The importer shall make a declaration on the bill of entry for exemption claimed.
  - (ii) Any article other than a motor vehicle, sold or otherwise disposed of before the expiration of three years from its importation shall be liable to payment of customs duties, which would have been leviable at the time of importation.
  - (iii) A motor vehicle shall not be sold or otherwise disposed of in Pakistan without payment of customs duties, which would have been leviable at the time of importation as provided under the procedure prescribed therefor by the Board.

PCT CODE (1)	Description (2)	CD (%) (3)
9901	Goods imported by various agencies of the United Nations under the United Nations (Privileges and Immunities) Act, 1948 (XX of 1948), as certified by the Ministry of Foreign Affairs, Government of Pakistan.	0
9902	Goods imported by Diplomats/Embassies/ Consulates under the Diplomatic and Consular Privileges Act, 1972 (Act IX of 1972) as certified by the Ministry of Foreign Affairs, Government of Pakistan.	0
9903	Goods imported by privileged personnel/organizations under grant-in-aid agreements signed by the Economic Affairs Division (EAD) Government of Pakistan, duly concurred by the Federal Board of Revenue.	0
9904	Vehicles in CKD condition, imported by recognized local manufacturer for supply to diplomat, diplomatic mission, privileged person (as per model rules) and organizations etc eligible to import duty free vehicles subject to the procedure laid down by the Board.	0
9905	Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE and Qatar subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:- <b><u>Dignitaries of UAE</u></b> <ol style="list-style-type: none"> <li>1. H.H. Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force.</li> <li>2. H.E. Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi.</li> <li>3. H.E. Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi.</li> <li>4. H.E. Sheikh Mubarak Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi.</li> <li>5. H.E. Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi.</li> <li>6. H.H. General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces.</li> <li>7. H.E. Sheikh Tahnoum Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi.</li> <li>8. H.E. Sheikh Rashid Bin Khalifa Al-Maktoum, Member of the ruling family of Dubai.</li> <li>9. H.H. Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE.</li> <li>10. H.H. Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Foreign Affairs, Government of the United Arab Emirates.</li> <li>11. H.H. Sheikh Muhammad Bin Rashid Al Maktoum, Vice President, Prime Minister, Minister of Defence and Ruler of Dubai.</li> <li>12. H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance &amp; Industry, UAE.</li> <li>13. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai &amp; Head of Central Military Command.</li> <li>14. H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard.</li> </ol>	0

## PAKISTAN CUSTOMS TARIFF

PCT CODE (1)	Description (2)	CD (%) (3)
	<p><b><u>Dignitaries of Qatar:</u></b></p> <ol style="list-style-type: none"> <li>1. H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani</li> <li>2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani.</li> <li>3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani.</li> <li>4. H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani</li> <li>5. H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani.</li> <li>6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani</li> <li>7. H.E. Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani</li> <li>8. H.E. Shaikh Faisal Bin Jassim Bin Faisal Al-Thani</li> </ol> <p>(i) A complete list of all vehicles showing name of the owner, details of imports and present custodian etc shall be provided by UAE/Qatar Ambassador. This information shall be provided by 31-7-2004 showing comprehensive positions as on 31-12-2003.</p> <p>(ii) The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July &amp; 1st January.</p> <p>(iii) UAE/Qatar Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives.</p> <p>(iv) UAE/Qatar Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar Rulers.</p> <p>(v) In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan</p>	
9906	<ol style="list-style-type: none"> <li>(i) Goods imported under the President's Salary, Allowances and Privileges Act, 1975(Act LVIII of 1975).</li> <li>(ii) Goods imported under the Prime Minister's Salary, Allowances and Privileges Order,1975 (Act LIX of 1975).</li> <li>(iii) Goods imported under the Governor's Salary, Allowances and Privileges, Order,1975 (President's Order No.5 of 1975).</li> <li>(iv) Goods imported under the Acting Governor's (Allowance and Privileges) Order,1978 (President's Order No.19 of 1978).</li> <li>(v) Furniture, and spare parts in respect of official cars, river craft or air craft imported or purchased out of bond for the President, Prime Minister, Governor or Acting Governor.</li> </ol>	0

### SUB-CHAPTER-II IMPORT OF RELIEF GOODS, GIFTS, SAMPLES

PCT CODE (1)	Description (2)	CD (%) (3)
9907	Goods imported for the President's Fund for Afghan Refugees. Bonafide relief goods donated for the Afghan Refugees through the Chief Commissioner or the Provincial Commissioner of the Afghan Refugees subject to a certificate from the Chief Commissioner for the Afghan Refugees that the imported goods or equipment are meant for free distribution amongst Afghan Refugees or for relief work and that the same would not be sold or otherwise disposed of without the prior approval of the Federal Board of Revenue	0
9908	Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services as are certified by the Ministry of Health, that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service	0
9909	Articles, value of which does not exceed Rs.20,000/- per parcel, if imported through post or courier service as unsolicited gift parcel.	0
9910	<p>Samples of no commercial value imported by manufacturers subject to the following conditions:-</p> <ol style="list-style-type: none"> <li>a) raw materials and products of such dimensions/ specifications that are useless except for purposes of demonstration;</li> <li>b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind;</li> <li>c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method;</li> <li>d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of: <ol style="list-style-type: none"> <li>(1) non-consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and</li> <li>(2) consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any currency even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than as samples</li> </ol> </li> </ol>	0
9911	<ol style="list-style-type: none"> <li>i) Relief goods donated for free distribution among the victims of natural disaster or other catastrophe, as are certified by the authorized officer of Federal/Provincial Government</li> <li>ii) Plant, machinery and equipment imported by way of donation for installation in the earthquake hit districts as certified by ERR/National Disaster Management Authority.</li> </ol>	0

ST=Sales Tax SFED = Special Federal Excise Duty, FED= Federal Excise Duty, WHT=Withholding Tax, FTA=Free Trade Agreement PTA= Preferential Trade Agreement MOP=Margin of Preference , LK= Sri Lanka, MY = Malaysia, MAU= Mauritius, IR= Iran, CN=China, EHP= Early Harvest Programme

# PAKISTAN CUSTOMS TARIFF

## SUB-CHAPTER III IMPORTS BY CHARITABLE, EDUCATIONAL, SCIENTIFIC INSTITUTIONS AND HOSPITALS.

### Note

For the purpose of sub-chapter III the expression:

- (i) "Charitable Institution" and "Charitable non-profit making institution" means an institution approved for the purpose of section 2(36C) of the Income Tax Ordinance, 2001;
- (ii) "Gifts or Donations" include goods other than vehicles of chapter 87 of the First Schedule to the said Act, donated by the donors residing abroad. However, ambulances received as gift or donation from abroad shall be eligible for the benefit provided that the same are imported as per Serial No. 116 of Customs General Order No.12 of 2002, dated the 15th June, 2002; and
- (iii) "Competent Authority" means:
  - (i) in case of educational and research institutions falling in the jurisdiction of the Federal Government, the Ministry of Education or Ministry of Science & Technology or any other relevant Ministry of the Federal Government;
  - (ii) in case of an institution falling within the jurisdiction of a Provincial Government, the Director of Education or Technical Education or Public Institution or any other relevant authority of the Provincial Government; and
  - (iii) in case of a university recognized by the University Grants Commission, the Registrar of the University.

PCT CODE (1)	Description (2)	CD (%) (3)
9912	<p>Following goods imported by Abdul Sattar Edhi Foundation and Bilques Edhi Foundation, subject to furnishing of a certificate by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoor Edhi at the time of import of each consignment to the effect that the goods are meant for use by Edi Foundation or, as the case may be, by Bilquis Edhi Foundation. (In the case of goods at serial No. 14,15,16, the words "Edhi Foundation" or "as the case may be , Bilquis Edhi Foundation "are inscribed at some prominent place on the body of each vehicle, aeroplane or helicopter);</p> <ol style="list-style-type: none"> <li>1. Butter oil(04.05)</li> <li>2. Rice(10.06)</li> <li>3. Grains(10.07)</li> <li>4. Cooking oil(Chapter 15)</li> <li>5. Vitamins(29.36)</li> <li>6. Hormones.(29.37)</li> <li>7. Pencillin (29.41)</li> <li>8. Medicaments(30.04)</li> <li>9. Waddings, guaze, bandages and similar articles (for example, dressings, adhesive plaster, poultices) impregnated or coated with pharmaceutical substances.(30.05)</li> <li>10. Pharmaceutical goods (30.06)</li> <li>11. Worn clothing(63.09)</li> <li>12. Wireless transmission apparatus (85.15)</li> <li>13. Wireless reception apparatus.(85.27)</li> <li>14. Ambulances.(87.03)</li> <li>15. Mobile radiological units(87.05)</li> <li>16. Helicopters, aeroplanes (88.02)</li> <li>17. Parts of helicopters and aeroplanes (Respective headings)</li> <li>18. Instruments and appliances used in medical or surgical sciences.(90.18)</li> <li>19. Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances, artificial parts of the body, hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability(90.21)</li> <li>20.Apparatus based on the use of X-rays for medical or surgical uses, control panels and desks, screens, examination or treatment tables, chairs and the like(90.22).</li> </ol>	0
9913	<p>Gifts or donations received by a charitable non-profit making hospital or institution, solely for the purpose of advancing the declared objectives of such hospital or institution, subject to the following conditions, namely:-</p> <ol style="list-style-type: none"> <li>(i) no condition is attached to the gift or donation by the donor and the receiving institution or hospital is at liberty to use the same in accordance with its declared objectives; and</li> <li>(ii) the receiving institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such gifts or donations will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been received and binds itself to pay the leviable duties in the event of a breach of the undertaking.</li> </ol>	0

## PAKISTAN CUSTOMS TARIFF

PCT CODE (1)	Description (2)	CD (%) (3)
9914	Equipment, apparatus, reagents, disposables and spares, imported by: - (i) charitable non profit making institutions operating hospitals of fifty beds or more; and (ii) hospitals run by the Federal Government or a Provincial Government,- Subject to the following conditions: - (a) the importing institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such equipment, apparatus, reagents, disposable and spares will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been imported and binds itself to pay the leviable duty and sales tax in the event of breach of the undertaking. (b) the importing institution operating a hospital of fifty beds or more shall furnish a proof thereof to the satisfaction of the respective Collector of Customs.	0
9915	Goods imported by or donated to non profit making educational and research institutions subject to the following conditions: (i) the imported goods have an educational and scientific character; (ii) the importing or receiving institutions are recognized, aided or run by the Federal Government or a Provincial Government, a City Government or a District Government; (iii) the importing or receiving institution shall produce a certificate from the competent authority that – (a) goods of equivalent educational and scientific value are not produced in Pakistan; and (b) the imported goods will be used exclusively under the control and responsibility of the importing or receiving institution.	0

### SUB-CHAPTER-IV

#### IMPORT OF REPLACEMENT GOODS

PCT CODE (1)	Description (2)	CD (%) (3)
9916	Goods supplied free of cost as replacement of identical goods previously imported including goods imported within warranty period not exceeding one year or such extended period as allowed by the Collector of Customs, subject to the following conditions:- (i) the goods were imported in pursuance of firm contract of sale, and not under a contract of sale or return, on approval; on consignment for sale or on similar terms; (ii) the goods at the time of importation were not in accordance with the terms of contract in respect of their description, quality, state or condition or had been damaged or defected; (iii) the goods were not used except in circumstances in which limited use was indispensable to reveal any inherent defect in the imported goods or to establish that they do not conform to the conditions of the contract; (iv) if the goods are returned abroad, they are returned to the supplier and if they are not returned, they are deposited with customs for further disposal.	0

### SUB-CHAPTER-V

#### IMPORTS MADE BY THE UNITS LOCATED IN EXPORTS PROCESSING ZONES (EPZ)

PCT CODE (1)	Description (2)	CD (%) (3)
9917	Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.	0

### SUB-CHAPTER-VI

#### TEMPORARY IMPORT OR EXPORT

PCT CODE (1)	Description (2)	CD (%) (3)
9918	Machinery, equipment, apparatus, appliances, components, sub-components and parts not produced or manufactured in Pakistan which are re-imported by industrial concerns after having been exported and have not undergone any process outside Pakistan since their exportation. In case the machinery, equipment, apparatus, appliances, components, sub-components and parts have undergone any alterations, renovations, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its respective PCT heading determined at the time of original import provided the same was or were, as the case may be, exported under a contract of alteration, renovation, addition or repairs and that the supplier and the receiver as well as the make, model, weight and other specifications remain the same as were at the time of the original import.	0



## PAKISTAN CUSTOMS TARIFF

PCT CODE (1)	Description (2)	CD (%) (3)
9919	<p>Goods mentioned below, imported temporarily for a period not exceeding 6 months into Pakistan with a view to subsequent exportation, subject to furnishing of bank guarantee or other security/guarantee as determined by Federal Board of Revenue equivalent to customs duty chargeable at the rates specified in Chapter 1 to 97 of the 1st Schedule to the Act for such goods and other taxes leviable thereon.</p> <p>1. Packing material used or required to be used as external or internal covering of goods, or as holders of goods, or as holders on which goods rolled, wound or attached provided such material do not change their original shape or form. Packing material if imported filled, it may be re-exported empty, and if imported empty it may be re-exported filled.</p> <p>2. Machinery and equipment for repair imported by manufacturer or authorized agents based in Pakistan, representing foreign manufacturers duly registered with the Sales Tax Authorities, having in house facility for repair, Refurbishment or value addition of machinery.</p> <p>3. Professional equipment imported by scientists, IT experts, technicians, doctors, engineers, etc. either imported in their own name or in the name of the company in Pakistan for which these are imported.</p> <p>4. Tubes or cops of metal plastic or other durable material which are imported wrapped with yarn.</p> <p>5. Goods imported for demonstration, display, test or trial purposes.</p> <p>6. Dry fruits imported from Afghanistan.</p>	0
9920	<p>Goods mentioned below, imported temporarily into Pakistan with a view to subsequent exportation, subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministry/ Department/ Embassy:</p> <p>1. Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a license for archaeological excavation has been granted by the Federal Government or a Provincial Government.</p> <p>2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry.</p> <p>3. Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs.</p> <p>4. Machinery imported by the representatives of foreign commercial firms for demonstration purposes imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs.</p> <p>5. Equipment and materials imported by foreign nationals such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties shall be charged if such importer fails to prove their re-export at the time of departure.</p> <p>6. Equipment, materials and special food stuff imported by mountaineering expeditions. In case the equipment and material is not exported the expeditions may donate such equipment and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special food stuff can however, be consumed by them.</p>	0
9921	<p>Container for transportation of cargo (PCT No.86.09) if imported by the shipping companies for use on board the ships and for transportation of cargo to and from inland container depots or container freight stations subject to the furnishing of indemnity bond by the shipping lines, equal to the amount of duty and taxes to the respective Collector of Customs. The indemnity bond is to be discharged on receipt of proof of export of the containers.</p>	0
9922	<p>Ship spares, stores and equipment imported for use in ships registered in Pakistan under the Merchant Shipping Act, 1923 (XXI of 1923) subject to the condition that the importer satisfies the respective Collector of Customs that the items imported would be used by such vessels.</p>	0

### SUB-CHAPTER-VII MISCELLANEOUS

PCT CODE (1)	Description (2)	CD (%) (3)
9923	Currency Notes, unused stamps	0
9924	Eye cornea	0
9925	Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids & powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution and cardiac catheters.	0
9926	Machinery and equipment, not manufactured locally, namely navigational equipment, fish finders, storage and handling equipment, if imported by fish farming or catching stage operators, who will enjoy the status of indirect exporters.	0
9927	Pharmaceutical raw materials if imported for manufacture of contraceptives in accordance with the input out put ratios determined by the Directorate of Input Output Co-efficient Organization. Contraceptives and accessories thereof.	0
9928	Omitted.	

ST=Sales Tax SFED = Special Federal Excise Duty, FED= Federal Excise Duty, WHT=Withholding Tax, FTA=Free Trade Agreement PTA= Preferential Trade Agreement MOP=Margin of Preference , LK= Sri Lanka, MY = Malaysia, MAU= Mauritius, IR= Iran, CN=China, EHP= Early Harvest Programme

**PAKISTAN CUSTOMS TARIFF**

PCT CODE (1)	Description (2)	CD (%) (3)
9929	Goods mentioned below if imported in accordance with the conditions and procedures laid down in Import and Export of Gold, Gold Jewellery and Gemstones Order, 2001 as amended from time to time, notified vide Ministry of Commerce's SRO 266(I)/2001 dated 7th May, 2001. i) Pearls ii) Gold iii) Un-cut precious and semi preceious stones iv) Polished semi precious stones v) Jewelry casting powder vi) Moulding rubber vii)Injection wax viii)Jewelry casting machines and assessories ix) Rhodium-plating solution concentrate x) Bright and chrome lacquering solution xi) Steel balls and pins (different sizes) used for polishing. xii) Diamond cutting tools (different sizes) xiii) Alloys of silver copper and sinc for mixing in 24 ct. gold xiv) Mounts and findings of gold, silver and platinum jewelry.	0
9930	Any goods, including vehicles, specified in the First schedule to the Customs Act, 1969 (IV of 1969) imported by Federal/Provincial/ Local Government Departments, Muncipal bodies and Development authorities subject to the condition that the goods are donoted to the importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-Technical Assistant Agreement signed between the Government of Pakistan and a foreign government or agency subject to concurrence of the Federal Board of Revenue.	0
9931	Ground handling equipments, service and operation vehicles, catering equipment and fuel trucks not manufactured locally, imported by domestic airlines or by any other service company to which a licence has been issued by the Civil Aviation Authority for such purposes.	0
9932	Heing, zeera and other medicinal herbs, if imported temporarily into Pakistan from Afghanistan with a view to subsequent exportation.	0
9933	Omitted.	
9934	Omitted.	
9935	Omitted.	
9936	Omitted.	
9937	Folowing items relating to disabled persons:- (1) Wheel chairs. (2) Artificial human parts. (3) Hearing aids (all types and kinds) (4) Hearing assessment equipment: (i) audio meters (ii) tympanometer(iii) ABR(iv) Oto acoustic emission  (5) Cochlear implants system.  (6) Asociated devices and materials: (i) Hearing aid batteries # 675, 13,10,5,312.(ii) 2 pin and 3 pin cords (iii) Ear mold material (iv) Soft/hard mold fabrication material (v) Ear impression taking material (vi) Manufacturing equipment related to above items.  (7) Hearing impairment/deaf related: (i) Printed material (ii) Software (iii)Computer cards  (8) Programming software and hardware.  (9) Items used for rehabilitation of blind persons: (i) Sixer & eighter for Braille writing. (ii) Braille board for alphabet writing. (iii) 4/6/9/27/36 Liner frames. (iv) Perkins brailler machine. (v) Mathematics slates for blind. (vi) Abacus frames (maths). (vii) White cane. (viii) Thermofoam duplicating machine. (ix) Manila paper for duplication. (x) Every card for brail writing. (xi) Magnifier glasses for low vision. (xii) Brail printing press.	0

**PAKISTAN CUSTOMS TARIFF**

PCT CODE (1)	Description (2)	CD (%) (3)																																						
9938	<p>Following cardiology/cardiac surgery, Neurovascular, Electrophysiology, Endosurgery, Endoscopy, Oncology, Urology, Gynaecology disposables and other equipment:-</p> <p><b>A. ANGIOPLASTY PRODUCTS:</b></p> <table border="0"> <tr> <td>1. Coronary Artery Stents.</td> <td>2. Drugs Eluting Coronary Artery Stents.</td> </tr> <tr> <td>3. Coronary Artery Dilatation Catheters (Balloons).</td> <td>4. PTCA Guide Wires.</td> </tr> <tr> <td>5. PTCA Guiding Catheters.</td> <td>6. Inflation Devices/Priority Packs.</td> </tr> </table> <p><b>B. ANGIOGRAPHY PRODUCTS:</b></p> <table border="0"> <tr> <td>1. Angiography Catheters.</td> <td>2. Sheaths.</td> </tr> <tr> <td>3. Guide Wires</td> <td>4. Contrast Lines</td> </tr> <tr> <td>5. Pressure Lines</td> <td>6. Manifolds</td> </tr> </table> <p><b>C. CONTRAST MEDIA FOR ANGIOGRAPHY/ ANGIOLPASTY:</b></p> <table border="0"> <tr> <td>1. Angiography Accessories.</td> <td>2. ASD Closure Devices</td> </tr> <tr> <td>3. ASD Delivery Systems</td> <td>4. VSD Closure Devices</td> </tr> <tr> <td>5. VSD Delviery System</td> <td>6. Guide Wires</td> </tr> <tr> <td>7. Sizing Balloons</td> <td>8. Sizing Plates.</td> </tr> <tr> <td>9. PDA Closure Devices</td> <td>10. PDA Delivery Systems</td> </tr> </table> <p><b>D. TEMPROARY PACEMAKERS (with Leads, Connectors &amp; accessories).</b></p> <p><b>E. PERMANENT PACEMAKERS (with Leads, Connectors &amp; accessories)</b></p> <p><b>F. HEART FAILURE DEVICES (with Leads, Connectors &amp; accessories)</b></p> <p><b>G. IMPLANTABLE CARDIOVERTER DEFIBRILATORS (with Leads, Connectors &amp; accessories)</b></p> <p><b>H. CARDIACE ELECTROPHYSIOLOGY PRODUCTS.</b></p> <table border="0"> <tr> <td>1. Electrophysiology catheters</td> <td>2. Electrophysiology Cables</td> </tr> <tr> <td>3. Electrophysiology Connectors</td> <td></td> </tr> </table> <p><b>I. LEAR CARDIOLOGY PRODUCTS</b></p> <table border="0"> <tr> <td>1. Radioactive isotopes</td> <td>2. Cold Kits (Cardioloite MAA, DTPA, etc)</td> </tr> </table> <p><b>J CARDICE SURGERY PRODUCTS.</b></p> <table border="0"> <tr> <td>1. Oxygenators</td> <td>2. Cannulas</td> </tr> <tr> <td>3. Prosthetic Heart Valves</td> <td>4. Luminal Shunts for Heart Surgery</td> </tr> <tr> <td>5. Artificial Limbs and Appliances.</td> <td></td> </tr> </table> <p><b>K. EQUIPMENT</b></p> <table border="0"> <tr> <td>1. Cardiac Angiography Machine</td> <td>2. Echocardiography Machine</td> </tr> <tr> <td>3. ETT Machine</td> <td>4. Gamma Camera for Nuclear Cardiology Studies.</td> </tr> </table> <p><b>L. PERIPHERAL INTERVENTIONS EQUIPMENT</b></p> <p>Disposables and other equipment for peripheral interventions including : Stents (including carotid and wall stents), Balloons, sheaths, catheters, Guide wires, Filter wires, Coils, Needles, Valves (including rotating homeostatic valves, connecting cables, inflation devices adaptors.</p>	1. Coronary Artery Stents.	2. Drugs Eluting Coronary Artery Stents.	3. Coronary Artery Dilatation Catheters (Balloons).	4. PTCA Guide Wires.	5. PTCA Guiding Catheters.	6. Inflation Devices/Priority Packs.	1. Angiography Catheters.	2. Sheaths.	3. Guide Wires	4. Contrast Lines	5. Pressure Lines	6. Manifolds	1. Angiography Accessories.	2. ASD Closure Devices	3. ASD Delivery Systems	4. VSD Closure Devices	5. VSD Delviery System	6. Guide Wires	7. Sizing Balloons	8. Sizing Plates.	9. PDA Closure Devices	10. PDA Delivery Systems	1. Electrophysiology catheters	2. Electrophysiology Cables	3. Electrophysiology Connectors		1. Radioactive isotopes	2. Cold Kits (Cardioloite MAA, DTPA, etc)	1. Oxygenators	2. Cannulas	3. Prosthetic Heart Valves	4. Luminal Shunts for Heart Surgery	5. Artificial Limbs and Appliances.		1. Cardiac Angiography Machine	2. Echocardiography Machine	3. ETT Machine	4. Gamma Camera for Nuclear Cardiology Studies.	0
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9939	Diagnostic kits for HIV and Hepatitis	0																																						
9940	Omitted.																																							
9941	<p>Following goods donated to municipal authorities including development authorities subject to the condition that the goods shall not be sold or otherwise disposed off within a period 10 years of imports without prior approval of the CBR and payment of customs duties and taxes leviable at the time of import.</p> <ol style="list-style-type: none"> <li>Ambulances (8702.1090, 8702.9090, 8703.2390, 8703.2400, 8703.3290, 8703.3300, 8703.9000)</li> <li>Fire fighting vehicles (PCT 8705.3000)</li> <li>Waste disposal trucks (PCT 8704.2200, 8704.2300)</li> <li>Incinerators for disposal waste management (8417.8000)</li> <li>Motorized sweepers (PCT 8479.8990)</li> <li>Brake down lorries (PCT 8705.9000)</li> <li>Special purpose vehicles for the maintenance of street lights and overhead cables (8705.9000)</li> <li>Snow ploughs (PCT 8430.2000)</li> </ol>	0																																						
9942	The re-rollable scrap having width not exceeding 1000 mm with thickness 6 mm and above and a length not exceeding 2.5 meters, consisting of mill rejects and crop ends of ingots, billets, slabs, blooms and including cuttings of sheets and plates, pipes and bars whether in pieces or in rolled strips, cuttings of ships plates, used and pitted rails and girders, whereas in case of girders and pipes length shall be 1.5 meter.	0																																						